

HOUSE BILL 2359

By Arriola

AN ACT to enact the Tennessee Taxpayer Advocate Act of 2000.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF TENNESSEE:

SECTION 1.

(a)(1) There is created a taxpayer advocate division in the office of the attorney general and reporter which shall consist of various positions which may include attorneys, accountants/financial analysts, support personnel and other personnel as determined by the attorney general and reporter to be appropriate and necessary to accomplish the purposes of this subsection. As part of the annual appropriations process, the attorney general and reporter may request the general assembly to increase or eliminate positions within the division. The offices of the division shall be located wherever the attorney general and reporter, in the attorney general and reporter's discretion, shall so choose.

(2) (A) The taxpayer advocate division has the duty and authority to represent the interests of Tennessee taxpayers. The division may, with the approval of the attorney general and reporter, participate or intervene as a party in any matter or proceeding before the department of revenue or any other administrative, legislative or judicial body

and initiate such proceeding, in accordance with the Uniform Administrative Procedures Act, compiled in Title 4, Chapter 5, and the rules of the department.

(B) If the taxpayer advocate division concludes that it is without sufficient information to initiate a proceeding, it may petition the department of revenue, after notice to the taxpayer, to obtain information from the department. The petition shall state with particularity the information sought and the type of proceeding that may be initiated if the information is obtained. Additionally, the tax advocate division may request information from the department of revenue staff, and, if department staff is in possession of the requested information, such information shall be provided within ten (10) days of the request.

(3) If the taxpayer advocate division initiates an appeal of a department of revenue decision, the defense of the appeal shall be the responsibility of the department through its legal staff.

(4) The taxpayer advocate division may enter into agreements regarding the nondisclosure of confidential information obtained by the division.

(5) The attorney general and reporter shall hire, fire, supervise, direct and control the personnel and activities of the taxpayer advocate division, and the employees of the division shall be employees of the attorney general and reporter for the purposes of Title 8, Chapter 6.

(6) The attorney general and reporter shall prepare, each year, a budget for the taxpayer advocate division for the next fiscal year and submit the budget for inclusion in the attorney general and reporter's budget request for review and final approval by the general assembly. Reports on the operations and other matters relative to the taxpayer advocate division shall be filed by the attorney general and reporter with the general assembly and other governmental entities.

(7) The division shall be funded from the general fund as appropriated in the general appropriations act.

## SECTION 2.

The commissioner of the department of revenue and the office of the attorney general and reporter are authorized to promulgate rules and regulations to effectuate the purposes of this act. All such rules and regulations shall be promulgated in accordance with the provisions of Tennessee Code Annotated, Title 4, Chapter 5.

SECTION 3 This act shall take effect January 1, 2001, the public welfare requiring it.